

Supplemental Section

Culturally Aware Effective Communicator Efficient
Efficient Technology-User Responsible Citizen Proficient Problem-Solver
Culturally Aware Efficient Technology-User
Independent Thinker Effective Communicator Culturally Aware
Proficient Problem-Solver Responsible Citizen

Additional Budget Information

What is a District Budget?

The district budget is an annually revised document that describes the financial performance and the detailed financial allocations made to maintain district operations for the proposed budget year.

What is the purpose of the Recommended and Adopted Budget Documents?

The objective of the recommended and adopted district budget documents is to communicate information about district operations to the public, the Houston Independent School District's (HISD) Board of Education, and all members of the organization for each budget year. The adopted budget document is not produced until after the public hearing on the budget and tax rate and the formal adoption of the recommended budget.

What are Taxes?

Taxes are funds that are levied, assessed, and collected annually (ad valorem taxes) for the further maintenance of public schools in the district, subject to Section 45.003 of the Texas Education Code.

What is a Tax Rate?

It is the amount of dollars levied per \$100 of taxable value (after exemptions). The resulting amount is called Ad Valorem Taxes.

What is the Ad Valorem Tax?

Ad Valorem Tax is the Property Tax (after exemptions) that is placed on all the property within the district's jurisdiction. The appraised value is determined by the County Appraisal District.

How are Property Taxes Calculated?

The taxable value (after exemptions) divided by 100 and multiplied by the tax rate:

Average Appraised Value	\$148,400
Less Homestead Exemption	\$ 15,000
Less HISD Exemption (20%)	\$ 29,680
Total Taxable Value	<u>\$103,720</u>
HISD Tax Rate	\$ 1.599

$\frac{\$103,720}{\$100} = \$1037.20 \times \$1.599 = \underline{\$1,658.48}$ Total Property Tax Due

Where can I get additional information about HISD and the district budget?

H.I.S.D. Web Page : <http://www.houstonisd.org/>

H.I.S.D. Office of Budgeting and Financial Planning Web Page: <http://dept.houstonisd.org/budget/>

Contact by E-Mail: budget@houstonisd.org

Write HISD Office of Budgeting and Financial Planning:

Houston Independent School District
Office of Budgeting and Financial Planning
3830 Richmond Avenue, Level 4 North
Houston, Texas 77072

Contact by Phone:
Main Line: 713-892-6510
Fax: 713-892-6065



Glossary, Definitions, and Data Sources

Houston Independent School District

This glossary is organized into four major categories—Information Sources, Schools, Administrative Offices and Services, and General Terms. The second and third categories of this glossary are provided to define specific elements in the school and other sections of this document. The glossary definitions are presented in the same sequence as they appear on each page.

I. INFORMATION SOURCES

Schools Administrative Student Information (SASI) System

The database of demographic, attendance, and performance information on students is maintained on the mainframe computer at Region IV and updated nightly. Information on honors classes, promotion rose and disciplinary actions are taken from the SASI system.

Public Education Information Management System (PEIMS)

PEIMS is a statewide data collection and reporting system operated by the Texas Education Agency. It includes extensive information on students, staffing, and school budgets/finances, and serves as the fundamental database for many statewide reports on public education. The fall PEIMS data submission date for the 2003-2004 school year was October 28, 2004. Except where otherwise noted, student and position information is taken from this PEIMS database.

II. SCHOOLS

STUDENT DATA

Enrollment

Number of students enrolled (head count), in 2004-2005 (at the school) as of the HISD Snapshot date, October 28, 2004, (PEIMS date) but refined and reported in the final PEIMS submission of January 2005. Nonetheless, enrollment used in the resource allocation includes school increased/decreased projections for 2005-2006.

Ethnicity

Percentages of ethnic/racial composition of the student population enrolled at the school as of October 28, 2004, but refined and reported in the final PEIMS submission of January 2005. The five categories required by the Texas Education Agency and used in this document are:

- African American (not of Hispanic origin)
- Asian (Asian or Pacific Islander)
- Hispanic
- Native American (includes Alaskan)
- White (not of Hispanic origin)

Free/Reduced Lunch

Percentages of students approved for free or reduced lunch at the school.

Students by Program

Special Education: Percentage of students at the school who are identified as eligible for Special Education services.

At-Risk: Students who are designated at-risk of dropping out of school, if they meet at least one of

the following Texas Education Agency (TEA) criteria: limited English proficient; failed any section of TAKS on most recent attempt; failed to meet promotion requirements; failed two or more basic subjects the previous year in secondary school; or is over-age for grade level. The rate is based on enrollment in pre-kindergarten through twelfth grade.

Limited English Proficiency (LEP): A student designated Limited English Proficient is one whose parents indicates that a language other than English is spoken at home, has scored at or below Level III on the Language Assessment Scales, and has scored below the 40th percentile in reading or language on a standardized achievement test or received a non-passing score on the TAKS test.

Mobility

Mobility is calculated as the number of re-entries plus withdrawals, divided by the number of original entries. Re-entries include all students who were previously enrolled in the district or another Texas public school. Withdrawals are students who have officially left the school. Original entries refer to students who were not previously enrolled in any Texas public school for that school year.

Attendance Rate

The ratio of students' days present to total days in membership for the 2003-2004 school year. Multiply impaired students were excluded from the calculation.

Honors Classes

Percentage of secondary students enrolled in honors classes. The data was obtained by course number from the SASI. These courses included a wider range and greater depth of subject matters than regular courses and emphasize higher level and critical thinking skills.

Graduation Count

Number of graduates from the 2003-2004 cycle.

Grades Served

Every school instructs at specific grade levels. Grades served indicates the grade levels instructed at the school during 2004-2005. To be eligible for pre-kindergarten, students must be identified either as LEP or eligible for the free/reduced lunch program.

POSITION INFORMATION (FTEs)

The position information is shown as full-time equivalent (FTE) positions. A position budgeted for a full week is equal to 1.0 FTE, while a 2-day position is a .4 FTE. Hourly or part-time positions are not reflected in this count. The positions are grouped and totaled for each school according to the categories shown below. Both school years reflect total positions from all General Fund positions for which they received a resource allocation. The 2004-2005 data reflects position information as of April 30, 2005. The 2005-2006 position information is a projection based on preliminary budget submissions. Changes to this file will occur as schools and departments adjust their programs and enrollment projections. Staffing will be finalized at the school level in November, based on actual student data as reflected in the SASI system as of October 27, 2005.

Teachers

All regular, vocational, special education, and other classroom teachers.

Principal/Assistant Principals

Principal, executive director, director, assistant principal, and dean of instruction.

Teacher Support /Other Professionals

Supervisor, coordinator, social worker, psychologist, nurse, librarian, counselor, registrar, and consultant.

Aides/Clerks/Secretaries

Teacher aide, secretary, financial clerk, Average Daily Attendance (ADA) clerk, receptionist, and other clerks.

Food Service

Food Service manager, cashier, and helpers.

Custodial and Other Staff

Plant operator, custodian, campus officers, security, police, substance abuse monitor, specialists, team leader, and all other staff not listed above.

TEACHER PROFILE**Average Teacher Experience**

Weighted averages are obtained by multiplying the number of teachers by years of experience. These amounts, when summed for all teachers are divided by the total number of teachers, resulting in the averages shown in the budget. Average includes teaching experience in other school districts as well as the number of years in HISD.

Advanced Degrees

Percentages of teachers at the school whose highest degree earned is a Master's or Doctoral degree.

State Authorized

Percentage of teachers at the school who have been officially authorized by the State of Texas to teach in the classroom.

ALLOCATION FORMULA**General Programs**

Allotment for the general programs of the school are based on the Pupil Weighted Formula. These formulas are driven by the number and type of students served. Allocations are designated for regular general programs.

Magnet Programs

The 2004-2005 appropriations for magnet staff (using current actual salaries), contractual obligations, supplies, and equipment according to the magnet staffing and allocation formulas.

Special Education Programs

The 2004-2005 funding (using current actual salaries and benefits factored in) for school-based special education programs are allocated in accordance to the guidelines approved by the Board in the *School Resource Allocation Handbook*.

Title I

The 2005-2006 Preliminary Title I (regular program) allocation for staff (using actual salaries and benefits) and other (supplies, equipment, etc.) needs is based on a per pupil allocation. All Title I funds are allocated directly to the schools based on economic eligibility of the students, per federal guidelines.

Capital Funds

Funds allocated to the school for capital needs.

ALLOCATION BY PROGRAM

Regular Education Allocation

The net of the "Total Allocation by Program" awarded to the school less special programs, such as Magnet, Special Ed., State Compensatory Education, Gifted and Talented, etc.

State Compensatory, Gifted & Talented, CATE, English Language Learners

These categories are minimum expenditure requirements as mandated by the State. The State requires the district as a whole to spend at least 85% of the revenues received by category.

Capital Outlay

This is allocated to the schools based on \$10 per student enrolled. Central Office Departments submit requests that are reviewed and prioritized.

Total Allocation by Program

This represents a school's annual resource allocation as generated through the weighted funding formula, excluding special programs.

BUDGET DATA

The budget data includes the total financial data from all sources, excluding the Food Services (FD1). The financial data is shown by the primary functional categories; instruction and school administration. All other functions such as counseling, health services, custodial services, etc., are presented as "Other".

2004-05 Budget

Final budget for schools using final enrollment numbers from the HISD Budget snapshot date of October 28, 2004.

2005-06 Budget

Current preliminary budget for schools using estimated enrollments for the 2005-2006 school year. School budgets will continue to be adjusted and amended based on revised data until the budgets are finalized in November 2005, based on actual enrollments of the HISD budget snapshot date, October 27, 2005.

STUDENT ACHIEVEMENT

Texas Assessment of Knowledge and Skills (TAKS). TAKS was first administered in the Spring of 2003. TAKS is a completely reconceived testing program. It includes more of the state curriculum, the Texas Essential Knowledge and Skills (TEKS), than TAAS did and asks questions in more authentic ways. TAKS has been developed to better reflect good instructional practice and to more accurately measure student learning. That is, the connection between the state curriculum, the TEKS, and the state assessment program, the TAKS, has been strengthened so that students, schools, parents, and the general public receive meaningful information about what Texas students know and are able to do.

An asterisk (*) indicates that fewer than five students were tested.

Scholastic Assessment Test (SAT-1)

The Scholastic Assessment Test (SAT-1) is a college entrance examination used with secondary school records and related student information to help college personnel make decisions about college admissions, course placement, and necessary remediation. The SAT-1 consists of a verbal and a math sub-test, each scored with a scale score ranging from 200 to over 1100. The average scale score on the verbal and math sub-tests is reported for each school for 2,000 graduates. Also reported is the percent of graduates who took the SAT-1 and the percent of those taking the SAT-1 with a combined verbal/math scale score equal to or above 1100. An asterisk (*) indicates that fewer than five students at a school were tested.

Vertical Team

A vertical team is a group of elementary and secondary schools with the greatest commonality in attendance zones. Therefore, the majority of non-transfer students in vertical team "A" elementary schools will attend vertical team "A" middle schools and "A" high school(s).

Due to the timing of changes, related data for Crawford, Chatham, Love, Sinclair, and Memorial shown in the budget book do not reflect adjustments resulting from student transfers due to school closing or realignment. Adjustments will be made as enrollment projections become available.

III. ADMINISTRATIVE OFFICES AND SERVICES

Fiscal Year 2005 Budget

Total adopted budget for the 2004-2005 budget year.

Fiscal Year 2006 Budget

Total adopted budget for the 2005-2006 budget year.

STAFFING SUMMARY BY ADMINISTRATIVE DISTRICT

The staffing information is presented in terms of full-time equivalents (FTEs) for the general fund and for all other funds. A position budgeted for a full week is equal to 1.0 FTE, while a 2-day position is a .4 FTE. The staffing is shown for each administrative district for fiscal year 2005 based on the HISD's PeopleSoft ERP System data for that year. For fiscal year 2006, the FTE positions are the recommended staffing being requested.

Budget by Fund

The budget by fund reflects the total allocation for the general fund 2004-2005 school year.

Position 2004-2005

The position data identifies the number of administrative (superintendents, directors, etc.—all AD paygrades), professional support (supervisors, accountants, etc.—paygrade AS12 and above), and secretarial/clerical (secretaries, receptionists, clerks, etc.—paygrade AS11 and below).

GENERAL FUND BUDGET BY MAJOR OBJECT

The budget data previously shown by administrative district offices and funds are presented using the major object level and percentage of each major object to the total budget.

III. CENTRAL OFFICES

Fiscal Year 2005 Budget

Total adopted budget for the 2004-2005 budget year.

Fiscal Year 2006 Budget

Total adopted budget for the 2005-2006 budget year.

For comparative purposes, the Central Office Budgets comparative years reflect the organizational structure for the upcoming fiscal year.

STAFFING SUMMARY BY DEPARTMENT

The staffing information is presented in terms of full-time equivalents (FTEs) for the general fund and for all other funds. A position budgeted for a full week is equal to 1.0 FTE, while a 2-day position is a .4 FTE. The staffing is shown for each office/department for fiscal year 2005 based on the HISD's PeopleSoft ERP System data for that year. For fiscal year 2006, the FTE positions are the recommended staffing being requested.

Position 2005-2006

The position data identifies the number of administrative (superintendents, directors, etc.—all AD paygrades), professional support (supervisors, accountants, etc.—paygrade AS12 and above), and secretarial/clerical (secretaries, receptionists, clerks, etc.—paygrade AS11 and below).

GENERAL FUND BUDGET BY MAJOR OBJECT

The budget data previously shown by administrative district office and fund is presented using the major object level and percentage of each major object to the total budget.

IV. GENERAL TERMS

APPROPRIATION—Budget dollars that have been set aside for a particular expenditure (salaries, instructional supplies, capital outlay, etc.).

APPROPRIATION ACCOUNT—A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures.

BUDGET—A plan of financial operations embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUDGETARY ACCOUNTS—Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, the net balance, and other related information.

CAPITAL BUDGET—A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a capital program is in operation, it will be the first year thereof. A capital program is sometimes referred to as a capital budget.

CAPITAL OUTLAY—Expenditures that result in the acquisition of, or addition to, fixed assets. In this district, a fixed asset is defined as a tangible item whose expected life is two or more years and whose value exceeds \$500 per item. Exceptions to value limitations are software (\$1,500 or more per item) and catalogued library materials. The capital items below \$5,000 per item are changed to supplies before submission to the State as required by PEIMS guidelines.

CAPITAL PROGRAM—A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditures in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CHARTER SCHOOL—Charter Schools are schools designed to offer equitable choices within the public schools system. The basic premise is that they are released from some state laws, State Board of Education (SBOE) rules and TEA regulations in return for increased student performance.

COMPENSATORY EDUCATION—Program and instructional services are designed for at-risk students. These programs and services are funded with State Compensatory Education funds.

COMMUNITY SERVICES—Those services which are provided to the community as a whole or some segments of the community and which are not restricted to the public schools or adult educa-

tion programs.

CURRENT EXPENDITURES PER PUPIL—Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

CURRENT YEAR’S TAX LEVY—Taxes levied for the current fiscal period.

DEBT SERVICE FUND—The fund which is used for the retirement of long-term debt and its interest.

DELINQUENT TAXES—Taxes remaining unpaid on and after the date on which they become delinquent by statute.

ESTIMATED REVENUE—When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

“FALL-OUT”—Funds that are appropriated, but not expensed in a particular fiscal year. Such funds return to the fund balance and can be used to assist in funding the next fiscal year’s budget.

FUNCTION—As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction versus Plant Maintenance and Operation.

FUND—A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded therein.

FUND BALANCE—The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

GENERAL FUND—A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

GIFTED & TALENTED— Students participating in a Gifted & Talented program, which offers a challenging, differentiated, and extended curriculum to develop higher-order thinking skills and encourage independence and decision-making.

GRANT—A contribution, either money or material goods, made by an outside entity or a governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

LEVY—(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

OBJECT—As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

SCHOOL BOARD—The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers state boards, intermediate administrative unit boards, and local basic administrative unit boards.

SCHOOL, ELEMENTARY—A school classified as elementary by state and local practice and com-

posed of any span of grades not above grade six.

SCHOOL, SECONDARY—A secondary school comprises any span of grades usually beginning with grade six or higher, and ending with or below grade 12, including middle schools, the different types of high schools, and alternative high schools.

TEXAS ASSESSMENT OF KNOWLEDGE AND SKILLS (TAKS) (STUDENT ACHIEVEMENT):

The Texas Assessment of Knowledge and Skills (TAKS) is the criterion-referenced assessment program based on the state's essential elements with subtests in reading, writing, mathematics, science and social studies which replaced the TAAS test in 2003–04. Results for all students required to take the test are presented for the 2003–04 school year. All students are required to take the TAKS test with two exceptions, including students required to take the TAKS writing test to meet their graduation requirement and those who are exempt from it and are tested on an alternative instrument as dictated by their Individual Education Plan (IEP). The reading and mathematics subtests are administered to grades 3–11 in English and to grades 3–6 in Spanish. The writing subtest is administered to grades 4 and 7 in English and to grade 4 in Spanish; science is administered in English to grades 5, 10, and 11, and in Spanish to grade 5; and social studies is administered in English to grades 8, 10, and 11. All tests are administered at the same time each school year in the spring with the exception of the 2004 third grade reading subtest which was administered in March, April, and July. March results are presented for that subtest.

TAKS Magnet Program results pertain to all students participating in a Magnet Program operated in the district during the 2003–04 school year. Specifically, the results from students enrolled in one of the three types of Magnet Programs used in the district, School Within a School (SWAS), Add-On Programs (AOP), and Separate and Unique Schools (SUS), were reported. At the district level, only SWAS results were reported. Moreover, for a campus with more than one Magnet model, only the SWAS results were reported. The SWAS Magnet Programs served a selected group of students from the campus. The AOP and SUS Magnet Programs served all of the students at the campus where the Magnet Program is implemented.

An asterisk (*) located in the TAKS subsection of the Student Achievement section indicates that fewer than five students were tested, and a dagger (†) indicates that the test was not administered.

TAXES—Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

UNIT—The organizational unit is where the money is being spent. Each of the district's (including community-based organizations) schools has a unit number that range from 001 to 399, as assigned by the Texas Education Agency. Also, the administrative offices are assigned a unit number that range from 400 to 990. See the Budget Summary for a list of all administrative departments.

FEEDER PATTERN—A feeder pattern is a group of elementary and secondary schools with the greatest commonality in attendance zones. Therefore, the majority of non-transfer students in feeder pattern "A" elementary schools will attend pattern "A" middle schools and "A" high school(s).

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